EXPRESS MAIL NO. EV 533 739 685

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

pplication of:

Taiquing Qiu

Confirmation No.:

1742

Serial No .:

10/521,283

Art Unit:

3742

Filed:

February 28, 2005

Examiner:

Robinson, Daniel Leon

For: Variable Heater Element for Low to

High Temperature Ranges

Attorney Docket No:

067538-5190-US

FEE TRANSMITTAL SHEET

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The fee required to be filed with the accompanying RCE Fee of even date herewith concerning the above-identified application has been estimated to be \$1,860.00 (\$810 for the RCE Fee, \$1050 for the 3-month Extension of Time fee at the large entity rate).

Please charge the required fee to Morgan, Lewis & Bockius LLP Deposit Account No. 50-0310 (order no. 067538-5190-US).

Date: January 23, 2008

Respectfully submitted

Maria/S. Swiatek, Esq.

Customer No. 24341

MORGAN, LEWIS & BOCKIUS LLP

2 Palo Alto Square

3000 El Camino Real, Suite 700

Palo Alto, California 94306

Ph: (650) 843-4000 Fax: (650) 843-4001